

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE  
COMMISSION

Plaintiff,

v.

SPONGETECH DELIVERY SYSTEMS, INC.;  
RM ENTERPRISES INTERNATIONAL,  
INC.;  
STEVEN Y. MOSKOWITZ;  
MICHAEL E. METTER;  
GEORGE SPERANZA;  
JOEL PENSLEY; and  
JACK HALPERIN,

Defendants.

and

BLUE STAR MEDIA GROUP, INC.;  
BUSINESSTALKRADIO.NET  
ACQUISITION CORP.

Relief Defendants.

Case No. 1: 10-cv-2031-DLI-JMA

ECF

**RECEIVER'S NOTICE OF FILING OF  
AMENDED PROOF OF CLAIM AS  
RECEIVED FROM THE  
COMMONWEALTH OF  
MASSACHUSETTS DEPARTMENT OF  
REVENUE**

x

TO: The Clerk of Court and all parties of record:

**PLEASE TAKE NOTICE** that on June 20, 2012, the Honorable Dora L. Irizarry, United States Judge for the United States District Court for the Eastern District of New York (the "Court"), entered the *Order Re: Procedure for Escrow and Disposition of Funds* (the "Order") (D.I. 234).

**PLEASE TAKE FURTHER NOTICE** that Michael Craven, as the appointed Receiver of the relief defendant, BusinessTalkRadio.Net Acquisition Corp. (the "Receiver"), through

counsel, served the Receiver's *Important Notice to Creditors of BusinessTalkRadio.Net Acquisitions Corp. (f/k/a BusinessTalkRadio.Net, Inc.), The Greenwich Broadcasting Corporation, BTR Greenwich, Inc., BTR Communications Boston, Inc., BTR Communications Boston II, Inc., BTR West, Inc., BTR West II, Inc., WURP, Inc., WURP East, Inc., and The Lifestyle TalkRadio Network, Inc.* (the "Receiver's Notice") upon all creditors and notified such creditors of the Order and the procedures for creditors to request funds from the net proceeds of the sale of assets that have been placed in a Court Registry Investment System Account with the Federal Court (D.I. 277, 299 & 305).

**PLEASE TAKE FURTHER NOTICE** that pursuant to the Order and the Receiver's Notice, the Receiver previously received a proof of claim from The Commonwealth of Massachusetts, Department of Revenue ("Department of Revenue"), and filed the proof of claim with the Court on November 19, 2013 (the "Massachusetts Claim" at D.I. 309).

**PLEASE TAKE FURTHER NOTICE** that the Receiver has received an amended proof of claim from the Department of Revenue, and it is attached hereto as Exhibit A. The Receiver states that with respect to the Massachusetts Claim, as amended, the Boston radio station to which it refers was sold in August 2012. To the Receiver's knowledge, the buyer moved the studios almost immediately and terminated most, if not all, of the employees. Otherwise, the Receiver leaves the Massachusetts Claim to be resolved in the discretion of the Court. If the Court requires further information, the Receiver would welcome the opportunity to respond.

*[Signature page to follow]*

Dated: March 21, 2014

**MORRIS JAMES LLP**

/s/ Brett D. Fallon

Brett D. Fallon (DE Bar No. 2480)  
500 Delaware Avenue, Suite 1500  
P.O. Box 2306  
Wilmington, Delaware 19899-2306  
Telephone: (302) 888-6888  
Facsimile: (302) 571-1750  
E-mail: bfallon@morrisjames.com

Counsel for Michael Craven, as the Receiver

## Exhibit A



Amy P. Pitter  
Commissioner  
Thomas K. Condon  
Chief, Litigation Bureau

## The Commonwealth of Massachusetts

Department of Revenue

Litigation Bureau – Bankruptcy Unit

Offices Located at: 100 Cambridge Street

**ALL MAIL TO: Box 9564, Boston, MA 02114**

Main Telephone: 617 626-3875 – FAX: 617 626-3796

February 19, 2014

Michael Cravern, Receiver  
Cravern-Thompson Communications  
90 Cricket Avenue  
Ardmore, PA 19003

Dear Atty. Cravern

Please file the enclosed proof(s)-of claim in the matter of:

Debtor: BTR Communications Boston, II Inc.  
FID#: 830-467-408  
Civil Action: #10-2031 DLI-JMA

Please date-stamp and returned the attached copy in the enclosed self-addressed envelope. Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script, reading "Leslie D. Physic".

Leslie D. Physic  
Tax Examiner  
Department of Revenue  
P.O. Box 9564  
Boston, MA 02114  
(617) 626-3831



Amy A. Pitter  
Commissioner  
Thomas K. Condon  
Chief, Litigation Bureau

# The Commonwealth of Massachusetts

Department of Revenue

Litigation Bureau – Bankruptcy Unit

Offices Located at: 100 Cambridge Street

**ALL MAIL TO: Box 9564, Boston, MA 02114**

Main Telephone: 617 626-3875 – FAX: 617 626-3796

February 18, 2014

Michael Cravern, Receiver  
Cravern-Thompson Communications  
90 Cricket Avenue  
Ardmore, PA 19003

Dear Atty. Cravern

Please file the enclosed proof(s)-of claim in the matter of:

Debtor: BTR Communications Boston, II Inc.  
FID#: 830-467-408  
Civil Action: #10-2031 DLI-JMA

Please date-stamp and returned the attached copy in the enclosed self-addressed envelope. Thank you for your consideration.

Sincerely,

Leslie D. Physic  
Tax Examiner  
Department of Revenue  
P.O. Box 9564  
Boston, MA 02114  
(617) 626-3831



**COMMONWEALTH OF MASSACHUSETTS RECEIVERSHIP PRIORITY CLAIM**

U.S. DISTRICT COURT- EASTERN NEW YORK  
 STATE OF CONNECTICUT  
 BTR COMMUNICATIONS BOSTON II, INC.  
 IN LIQUIDATION

CIVIL ACTION #10-2031 DLI-JMA  
 RECEIVERSHIP PROCEEDING  
 FILING DATE: 07/18/2012  
 TAX I.D.#: 830-467-408

**AMENDED TO SUPERSEDE CLAIM FILED 11/05/2013**

TAX TYPE SYMBOLS: WH = WITHHOLDING; ST = SALES; MT = MEALS; RO = ROOM OCCUPANCY  
 IT = INCOME; CP = CORPORATE EXCISE; SP. F. = SPECIAL FUELS;  
 O=SERVICES; PU = PUBLIC UTILITY

TAX TYPE	PERIOD ENDING	DATE TAX ASSESSED	TAX	INTEREST TO PETITION DATE	BALANCE DUE	PENALTY TO PETITION DATE
WH	Jun 12	04/20/13	\$906.00	\$0.00	\$906.00	\$0.00
Corp	Dec 11	11/27/12	\$456.00	\$6.35	\$462.35	\$45.60
	Dec 12	11/07/13	\$456.00	\$19.75	\$475.75	\$251.20

**TOTAL THIS PAGE:** \$1,818.00 \$26.10 \$1,844.10 \$296.80

**SUMMARY TOTAL:** \$1,844.10 \$296.80